I have been in office, I have already encountered dozens of constituents who are involved in disputes with the IRS. In a surprisingly large number of these cases, my constituents ended up seeking my assistance because they had cooperated fully with the IRS, but were getting nowhere. In fact, oftentimes their efforts to settle the problem were being stymied by the very agency with whom they were trying to comply.

I have one constituent by the name of Craig Dietz, a public school teacher in Denver, whose story is indicative of the kind of problems so many of us have had with the Internal Revenue Service. Earlier this year, Craig received a letter from the IRS stating that he owed over \$500 from income he received as a nonemployee of the Jewish Center in Columbus, OH. Not only has Craig never worked for the Jewish Center in Columbus, he has never even been to Ohio.

When he notified the IRS of their mistake, they responded with a very long and technical letter telling him it was his responsibility to contact the Jewish Center in Ohio, which he consequently did and received confirmation that there was no record of his employment. After receiving this information, the IRS still continued to pursue the case, and it was at this point that Craig contacted my office. Shortly after my office got involved, the IRS closed the case.

Throughout this entire ordeal, Craig was not able to speak to an actual person at the IRS in order to state his case in person because his repeated calls were never returned. It took 6 months of hassle and aggravation, and might have taken much longer without intervention, to settle what was a relatively simple mistake on the part of the IRS. This is just one example of the stories I have heard of honorable citizens who simply want to rectify a bad situation and move on.

We need to make sure that honest taxpayers are not unduly persecuted. This bill will provide some relief to a very serious problem and open the doors to a new era of taxpayer rights.

TRIBUTE TO MIRIAM JACKSON

HON. NITA M. LOWEY

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Thursday, November 6, 1997

Mrs. LOWEY. Mr. Speaker, I rise today to honor the memory of Miriam Jackson, an extraordinary woman who devoted her life to community service and social justice.

Miriam possessed an unusual combination of qualities. She was, first, a vigorous and forceful advocate, quick to stand up for principle, to express a point of view, and to fight for a cause.

It was this steely resolve in the face of challenge and adversity which allowed her to run for county-wide office despite overwhelming odds, to delve into campaigns, and to confront the most daunting community problems with an unflinching determination to succeed.

And it was undoubtedly this same resolve which enabled Miriam to become one of only two women ever to chair a major political party in Westchester County.

Miriam was also a profoundly tender woman. She forged deep and meaningful rela-

tionships with countless individuals, whom she treated almost as adopted children. With time, this circle of friends and admirers grew to cross every imaginable boundary. A proud and observant Jew, Miriam counted as her closest friend a Roman Catholic nun, Sister Miriam Therese Peppin. And Miriam delighted always in pulling young people under her wing, while preserving deacdes-old relationships with their elders.

There was no admission requirement to this privileged court, save for a warm heart, a ready laugh, and an engaging personality. And from her friends, Miriam would withhold nothing: neither love, nor support, nor effort—nor a bit of pointed, well-phrased, and somewhat more than friendly advice.

There was a great tenderness also at the heart of her politics. This was a woman who identified at the most basic level with the least fortunate among us—who struggled to uplift the downtrodden, to achieve fairness for the victims of prejudice, to bring peace in times of strife, and, in her later years, to secure dignity for the elderly.

Miriam stood instinctively at the side of the underdog and recognized always that our character as individuals and as a community was measured by our compassion.

Miriam's legacy includes a host of West-chester leaders, ranging from city council members to party officials to Members of Congress. It includes a stronger network of community services, especially Meals-on-Wheels of New Rochelle, which Miriam co-founded with her very close friend, Sister Miriam, and the Hugh Doyle Senior Center to which Miriam Jackson was totally devoted. It includes the city of New Rochelle itself, blessed by her presence since she moved there in 1931. And it includes two remarkable granddaughters whose lives honor Miriam's values and spirit.

Mr. Speaker, Miriam Jackson knew great tragedy in her life. More than 30 years ago, she lost her only child and, in 1992, she mourned the death of her beloved husband, Murray. But Miriam refused to surrender to grief.

Her heart was large enough to accept and draw meaning from even the most painful experience and generous enough to share that meaning with others. In the end, she was a source of unbridled joy and inspiration to those who knew her or knew of her.

We are poorer now for Miriam Jackson's passing, but forever richer for her life.

FDA'S "DOUBLE STANDARD" ON CFC INHALERS COULD LEAVE ASTHMA PATIENTS GASPING FOR AIR

HON. CHRISTOPHER H. SMITH

OF NEW JERSEY

IN THE HOUSE OF REPRESENTATIVES Thursday, November 6, 1997

Mr. SMITH of New Jersey. Mr. Speaker, when most of us think about the Food and Drug Administration [FDA], we envision an agency that works diligently to expand the universe of safe and effective medications. So when I discovered that the FDA was actually proposing to reduce the number of proven medicines available to treat asthma and cystic fibrosis patients, I knew Congress had to act on behalf of patients. As a legislator rep-

resenting thousands of asthma patients, and as a father of two daughters with asthma, I am appalled that FDA might ban medicines patients need to survive.

On March 6, 1997, the FDA initiated the first stage of a plan to phase-out the use of chlorofluorocarbons [CFC's] in metered-dose inhalers [MDI's], which are used by asthma and cystic fibrosis patients to breathe. This action was taken ostensibly to protect the ozone layer, despite the fact that less than 1 percent of all ozone-depleting substances in the atmosphere are caused by metered-dose inhalers.

In fact, the amount of CFC's that the EPA allows to be released from automobile air conditions over 1 year is about the same as 14 years of metered-dose inhaler emissions. If you combined all sources of CFCs allowed by the EPA in 1 year, it would equal 64 years of MDI emissions. And yet the only CFC products targeted for elimination this year are inhalers.

It is also interesting to note, Mr. Speaker, that while the FDA and EPA are rushing to eliminate CFC inhalers, they continue to allow the use of variety of CFC products, including bear-repellent pepper sprays, document preservation sprays, and certain fir extinguishers. This is clearly a case of misplaced priorities how can historical document sprays be considered more essential than products that protect our children's lives? And while American children and senior citizens will have their treatment regimens disrupted by the FDA's plan, nations like China and Indonesia will be pumping tons of CFC's into the atmosphere from hair sprays and air conditioners until the year 2010.

Not surprisingly, the FDA's plan has generated a fire storm of opposition from patients, respiratory therapists, and physicians: nearly 10,000 letters in opposition have been received to date by the FDA. A coalition of stakeholder organizations reviewed the FDA proposal in May and concluded that the FDA's approach banning therapeutic classes was "flawed and must be re-evaluated." The patient and provider organizations also stated that the FDA plan "has the potential to disrupt therapeutic regimens * * * and limit physician treatment options."

It is important to institute a transition strategy that will eventually eliminate the use of CFC's. However, the FDA's proposal is deeply flawed and should be scrapped in favor of a plan that puts patients—not international bureaucrats—first.

To ensure that the interests of patients are upheld throughout the formation of our country's MDI transition strategy, my colleague and friend from Florida, Congressman CLIFF STEARNS and I introduced legislation—H.R. 2221—that will temporarily suspend the FDA's proposed framework until a new proposal can be crafted. We have also urged the conferees working on the FDA reform bill—H.R. 1411—to include legislative language protecting the rights of 30 million respiratory patients to maintain access to the medications they need to survive.

Earlier today, I was honored to meet Tommy Farese. Tommy, who is 9 years old, and lives in Spring Lake, NJ., has had asthma since the age of 2. One of the asthma inhalers Tommy uses to breathe—Proventil—would be eliminated under the FDA plan in favor of a non-CFC version that has not been approved